

Chapter 15

**ANIMAL OR VEGETABLE FATS AND OILS
AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
ANIMAL OR VEGETABLE WAXES****Notes.**

1. This Chapter does not cover:
 - (a) Pig fat or poultry fat of heading 02.09;
 - (b) Cocoa butter, fat or oil (heading 18.04);
 - (c) Edible preparations containing by weight more than 15% of the products of heading 04.05 (generally Chapter 21);
 - (d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;
 - (e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or
 - (f) Factice derived from oils (heading 40.02).
2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).
3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.
4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Note.

1. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2% by weight.

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
I	1501.10.00 00	-Lard	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1501.20.00 00	-Other pig fat	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1501.90.00 00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.			
I	1502.10.00	-Tallow		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
	10	---- -Edible	KGM		
	20	---- -Inedible	KGM		
I	1502.90.00 00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1503.00.00 00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
15.04		Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
	1504.10	-Fish-liver oils and their fractions			
I	1504.10.10 00	-- -For use in the manufacture of medicaments	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
		-- -Other:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	1504.10.91 00	---For use in Canadian manufactures	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1504.10.99 00	---Other	KGM	5%	CCCT, LDCT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free GPT: 5%
I	1504.20.00 00	Fats and oils and their fractions, of fish, other than liver oils	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1504.30.00 00	Fats and oils and their fractions, of marine mammals	KGM	Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1505.00.00 00	Wool grease and fatty substances derived therefrom (including lanolin).	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1506.00.00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
	15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
I	1507.10.00 00	Crude oil, whether or not degummed	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1507.90.00 00	Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
	15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
I	1508.10.00 00	Crude oil	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1508.90.00	00	-Other	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free GPT: 5%
15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.			
I 1509.10.00		-Virgin		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
		---- -In containers of a capacity less than 18 kg:			
	11	-----Certified organic.....	KGM		
	12	-----Not certified organic.....	KGM		
	20	---- -In container sizes of 18 kg or more.....	KGM		
I 1509.90.00		-Other		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
	10	---- -In containers of a capacity less than 18 kg.....	KGM		
	20	---- -In container sizes of 18 kg or more.....	KGM		
I 1510.00.00	00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.			
I 1511.10.00	00	-Crude oil	KGM	6%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I 1511.90.00	00	-Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
		-Sunflower-seed or safflower oil and fractions thereof:			
I 1512.11.00	00	-Crude oil	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
1512.19		- -Other			
		-- -Sunflower-seed oil and fractions thereof:			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I		1512.19.11 00 - - - -For processing	KGM	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I		1512.19.19 00 - - - -Other	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
		- - -Safflower oil and fractions thereof:			
I		1512.19.21 00 - - - -For processing	KGM	Free	AUT, NZT, CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I		1512.19.29 00 - - - -Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free AUT: 6% NZT: 6%
		-Cotton-seed oil and its fractions:			
I		1512.21.00 00 - -Crude oil, whether or not gossypol has been removed	KGM	4.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I		1512.29.00 00 - -Other	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free AUT: 7% NZT: 7% GPT: 5%
		15.13 Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
		-Coconut (copra) oil and its fractions:			
I		1513.11.00 00 - -Crude oil	KGM	6%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
		1513.19 - -Other			

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I	1513.19.10 00	--For processing	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1513.19.90 00	--Other	KGM	11%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
-Palm kernel or babassu oil and fractions thereof:					
I	1513.21.00 00	--Crude oil	KGM	6%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
	1513.29	--Other			
I	1513.29.10 00	--Palm kernel oil and its fractions for use in the manufacture of margarine and shortening	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1513.29.90 00	--Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free GPT: 10%
	15.14	Rape (canola), colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
-Low erucic acid rape or colza oil and its fractions:					
I	1514.11.00 00	--Crude oil	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1514.19.00 00	--Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
-Other:					
I	1514.91.00 00	--Crude oil	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I	1514.99.00 00	--Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
		-Linseed oil and its fractions:			
I 1515.11.00	00	--Crude oil	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
1515.19		--Other			
I 1515.19.10	00	--For processing	KGM	Free	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I 1515.19.90	00	--Other	KGM	8%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
		-Maize (corn) oil and its fractions:			
I 1515.21.00	00	--Crude oil	KGM	4.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I 1515.29.00	00	--Other	KGM	9.5%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I 1515.30.00	00	--Castor oil and its fractions	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
1515.50		-Sesame oil and its fractions			
I 1515.50.10	00	--Crude oil	KGM	6%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I 1515.50.90	00	--Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free AUT: 6% NZT: 6%

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I 1515.90.00		-Other		Free	AUT, NZT, CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
	10	---- -Hemp oil	KGM		
	90	---- -Other	KGM		
15.16		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.			
I 1516.10.00	00	-Animal fats and oils and their fractions	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I 1516.20.00		-Vegetable fats and oils and their fractions		Free	CCCT, LDCT, GPT, UST, MT, MUST, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
	10	---- -Soya-bean oil and its fractions	KGM		
	20	---- -Rape (canola) or colza oil and their fractions	KGM		
	90	---- -Other	KGM		
15.17		Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10		-Margarine, excluding liquid margarine			
I 1517.10.10	00 --	-Within access commitment	KGM	7.5%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, UAT: Free
I 1517.10.20	00 --	-Over access commitment	KGM	82.28¢/kg	LDCT, MT, CT, CRT, JT, PAT, HNT, UAT: Free
1517.90		-Other			
I 1517.90.10	00 --	-Imitation lard	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
		-- -Substitutes for butter:			
I 1517.90.21	00 ---	-Within access commitment	KGM	7.5%	CCCT, LDCT, UST, MT, CT, CRT, PT, COLT, JT, PAT, UAT: Free HNT: 3%
1517.90.22	00 ---	-Over access commitment	KGM	218% but not less than \$2.47/kg	LDCT, MT, CT: Free

CUSTOMS TARIFF - SCHEDULE

Tariff Item	SS	Description of Goods	Unit of Meas.	MFN Tariff	Applicable Preferential Tariffs
I		1517.90.30 00 -- -Palm oil and palm kernel oil, and their fractions, and blends thereof, for use in the manufacture of margarine and shortening	KGM	Free	CCCT, LDCT, GPT, UST, MT, CIAT, CT, CRT, IT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
		-- -Other:			
I		1517.90.91 00 --- -Shortening	KGM	11%	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, KRT, UAT: Free
I		1517.90.99 00 --- -Other	KGM	11%	CCCT, LDCT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free AUT: 6% NZT: 6%
I		1518.00.00 Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
		10 --- -Soya-bean oil and its fractions	KGM		
		90 --- -Other	KGM		
I		1520.00.00 00 Glycerol, crude; glycerol waters and glycerol lyes.	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
		15.21 Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
I		1521.10.00 00 -Vegetable waxes	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I		1521.90.00 00 -Other	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free
I		1522.00.00 00 Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	KGM	Free	CCCT, LDCT, GPT, UST, MT, CT, CRT, IT, NT, SLT, PT, COLT, JT, PAT, HNT, KRT, UAT: Free